

HOW TO IMPORT GOODS INTO THE UK - USING FULL CUSTOMS DECLARATION

ALL GOODS IMPORTED TO THE UK FROM OVERSEAS (incl. EU & EEA member countries) MUST BE SHIPPED BY YOUR SUPPLIER ON DELIVERY DUTY PAID (DDP) TERMS. If your supplier refuses to ship your goods on DDP terms, follow this procedure.

End User

Procurement Teams

Discuss your planned purchase of imported goods with Procurement Services:

<= £49999 exc. VAT –
Contact Procurement Operations
(Procurement-operations@exeter.ac.uk)

-/> £50000 exc. VAT –
Contact Strategic Procurement
(procurement@exeter.ac.uk)

Complete the **Import of Goods Notification Form**. <https://www.exeter.ac.uk/finance/training/frequentlyaskedquestions/#a1>

After the customs declaration has been completed by the customs agent & all duty & fees have been paid by the agent on your behalf (you will be invoiced by the agent to recover these costs), your goods will be ready for onward delivery to the UK University delivery address.

a) If needed, the customs agent can arrange onward delivery / temporary storage for you.

Alternatively, if the shipment from supplier has been arranged direct to our Exeter Uni delivery address your freight carrier will complete the onward delivery of the goods.

When goods are received:

a) Assure yourself that the goods comply with your specification requirements, are undamaged & working to specification standards.

b) Receipt your supplier's purchase order in T1;

c) Receipt the customs agent's purchase order in T1;

d) Authorise payment of your goods supplier's invoice;

e) Authorise payment of the customs agent's invoice.

1. Provide the customs agent/carrier a copy of the completed Import of goods notification form.

2. Ask the customs agent to advise you the costs to be paid to the agent/carrier for importing the goods & issue a University of Exeter purchase order to the agent to authorise them to act on your behalf.

3. The customs agent will advise you whether your goods qualify for duty and VAT relief under HMRC's 'Special Circumstances' rules & will complete the customs declaration in accordance with your instructions.

3.1 HMRC Special Circumstances include the temporary import of goods to the UK using inward processing relief, returned goods relief and outward processing relief.
You will be asked to provide the GB EORI number, it can be located on the import fact find sheet. Further information can be found on the NIRU website, link shown below.

3.2 Not all imports of goods into the UK attract duty. To ascertain if your import attracts duty you can go onto the website opposite and search the closest match to identify the applicable rate. The customs agent can also advise on the rate of duty.

3.3 If duty is payable, some duty relief may be claimable if goods to be imported are scientific instruments that will be used of non-commercial scientific research purposes only. Application for duty relief is made via NIRU see 3.1. & 'Note' below. Otherwise full duty will be payable.

NIRU: (<https://www.nibusinessinfo.co.uk/content/hmrcs-national-import-reliefs-unit-niru>)

NOTE : To apply for duty relief complete the form opposite and send to the National Import Relief Unit (NIRU) for a certificate. **Allow up to 21 days to complete this process with NIRU. This process must be completed BEFORE your goods arrive in a UK port of entry e.g. UK airport i.e. LHR or sea port i.e. Dover and a copy of the certificate should be sent to the customs agent**